



State of Washington  
Department of Revenue

# Excise Tax Advisory

---

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

---

NUMBER: 2001

CONVERSION DATE: July 1, 1998

---

## NUMBERING AND USE OF EXCISE TAX ADVISORIES

This ETA explains the purpose of the Excise Tax Advisories (ETAs), the numbering system used on ETAs, and conditions under which ETAs are issued.

### NUMBERING SYSTEM:

ETAs issued in the future will be issued a four-digit number beginning with the number "2". For example, ETA 2001 is a new advisory. The numbering system is similar to that previously used for Excise Tax Bulletins. These four-digit numbers will be issued in sequential order.

The remaining Excise Tax Bulletins (ETBs) have been canceled and reissued as Excise Tax Advisories. These converted ETBs, which are now ETAs, show a conversion date as well as the original issuing date and retain the same number that they had as ETBs.

An ETA will normally have a nine-digit number separated by decimals. The first, three- or four-digit number represents the chronological order in which the document was issued. The second, two-digit number refers to the chapter number of Title 82 RCW which is the subject of the document. If the ETA has one, the final three-digit number represents the Department's administrative rule relating to the subject of the advisory. Agency rules are published in the Washington Administrative Code (WAC). The Department of Revenue's general excise tax rules are found in chapter 458-20. Thus, WAC 458-20-111 ADVANCES AND REIMBURSEMENTS is the Department's excise tax rule dealing with the subject of advances and reimbursements.

ETA 530.04.111 would represent the following:

---

***ETBs have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

Please direct comments to:  
Department of Revenue  
Legislation & Policy Division  
P O Box 47467  
Olympia, Washington 98504-7467  
(360) 753-4161 eta@DOR.wa.gov

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)753-3217. Teletype (TTY) users please call 1-800-451-7985.

ETA 530 -- the 530th excise tax advisory (formerly bulletin) issued  
.04. -- the advisory addresses B&O tax, found in chapter  
82.04 RCW  
.111 -- the advisory involves Rule 111.

In citing an ETA, it is enough to refer simply to the first unit of the number (e.g., ETA 530 or ETA 2001), since this fully identifies a particular bulletin. The remaining numbers are merely descriptive of the subject or content.

Some ETAs refer to the "Tax Commission". The Tax Commission was replaced in 1967 with the Department of Revenue, which assumed the same duties and responsibilities. References within ETAs to the Tax Commission should be treated as if the reference were to the Department of Revenue.

#### PURPOSE:

ETAs are technical "applications" and are advisory to taxpayers. They are written statements of Department positions and explain how statutes or WAC rules apply in unique, special, and complex factual cases or transactions. The Department is bound by an advisory in the same factual situations until court action, legislative action, rule adoption, or an amendment to the ETA supersedes the advisory. An ETA may be either an interpretive or policy statement as contemplated by RCW 34.05.230, and is intended to advise the public of the Department's current position, interpretation, policy, or approach.

There may be some delay between the time of a law change and the time an ETA is revised. For this reason users, of ETAs are cautioned, when applying a particular ETA, to make certain the principles contained in the advisory have not been superseded by subsequent court, legislative or administrative action.